



**Board of Commissioners of Cook County
Minutes of the Audit Committee**

Wednesday, July 29, 2015

9:30 AM

**Cook County Building, Board Room, 569
118 North Clark Street, Chicago, Illinois**

ATTENDANCE

Present: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

PUBLIC TESTIMONY

Chairman Daley asked the Secretary to the Board to call upon the registered public speakers, in Accordance with Cook County Code.

1. Mary Hartsfield Warriors on the Watch Inc.
2. George Blakemore. Concerned Citizen

COMMITTEE MINUTES

15-4609

COMMITTEE MINUTES

Approval of the minutes from the meeting of 05/19/2015

A motion was made by Commissioner Arroyo, seconded by Commissioner Butler, that this Committee Minutes be approved. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3603

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Juvenile Temporary Detention Center Parking Management Services Contract Internal Audit Report

Report Period: For the period ended 12/19/2014

Summary: The purpose of the audit was to evaluate the Contractor's compliance with the Parking Management Services Contractual Agreement as well as the County's monitoring of the terms of the Contractual Agreement.

Legislative History: 6/10/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3604

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Department of Transportation and Highways Sale of Permits Internal Audit Report

Report Period: For the two (2) years ended 11/30/2014

Summary: The purpose of the audit was to evaluate the internal controls pertaining to the sale of the permits process.

Legislative History: 6/10/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3642

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: FY'15 2nd Quarter - Open Findings Status Report

Report Period: For the quarter ended 5/31/2015

Summary: Status of open audit findings and recommendations

Legislative History: 6/10/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3647

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Office of the County Auditor External Quality Assessment Review (QAR)

Report Period: For the period ended 4/20/2015

Summary: The Office of the County Auditor is submitting a copy of the Quality Assessment Review of the Office of the County Auditor. Government Auditing Standards require that our Office undergo a periodic external quality review and report the results to Audit Committee.

Legislative History: 6/10/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3772

Presented by: DOROTHY BROWN, Clerk of the Circuit Court

REPORT

Department: Clerk of the Circuit Court

Request: Transmitting a Communication

Report Title: Independent Auditor's Report of the Financial Statements of the Clerk of the Circuit Court of Cook County

Report Period: Fiscal Year Ended 11/30/2014

Summary: Submitting herewith is a copy of the Independent Auditor's Report of the Financial Statements of the Office of the Clerk of the Circuit Court of Cook County for the year ended 11/30/2014.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4069

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Treasurer

Request: Refer to Audit Committee

Report Title: Independent Auditor's Report

Report Period: Fiscal Years 2013 and 2014

Summary: Submitting herewith, the Financial Statements of the Treasurer's Office as of 11/30/2014 and 2013, Supplemental Information as of 11/30/2014 and Independent Auditor's Report.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-3990

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2014

Report Period: 12/1/2013 - 11/30/2014

Summary: Annual audit of Cook County's financial statements prepared by the Office of the Cook County Comptroller and audited by McGladrey LLP in accordance with auditing standards generally accepted in the USA.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4025

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Report to the County President, Board of Commissioners and the Audit Committee, 5/30/2015

Report Period: 12/1/2013-11/30/2014

Summary: This report, presented by McGladrey LLP, is intended solely for the information and use of the County President, County Board of Commissioners, the Audit Committee and management. It summarizes certain matters required by professional standards to be communicated by the independent auditors in their oversight responsibility for the County's financial reporting process.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4026

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Office of the Management and Budget (OMB) Circular A-133) for the Fiscal Year ended 11/30/2014.

Report Period: 12/1/2013 - 11/30/2014

Summary: Annual audits of: (1) the Schedule of Expenditures of Federal Awards prepared by the Office of the Cook County Comptroller and (2) compliance for each major federal program and on internal control over compliance required by OMB Circular A-133, audited by Washington, Pittman & McKeever, LLC, in accordance with auditing standards generally accepted in the USA; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*".

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4027

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Health and Hospital System of Illinois (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2014.

Report Period: 12/1/2013-11/30/2014

Summary: Annual audit of the CCHHS financial statements prepared by Health and Hospital System Finance, for the year ended 11/30/2014, performed by McGladrey LLP in accordance with auditing standards generally accepted in the USA.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4028

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to the Audit Committee

Report Title: Cook County Health and Hospital System Report to the Audit and Compliance Committee, 5/30/2015.

Report Period: 12/1/2013-11/30/2014

Summary: This report, presented by McGladrey LLP, is intended solely for the CCHHS Audit and Compliance Committee and summarizes certain matters required by professional standards to be communicated to them in their oversight responsibility of the CCHHS's financial reporting process.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

15-4030

Presented by: LAWRENCE WILSON, County Comptroller
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2014

Report Period: As of 11/30/2014

Summary: Annual actuarial study completed by Aon Global Risk Consulting.

Legislative History: 7/1/15 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Aye: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler and Schneider (5)

Present: Commissioner Gainer (1)

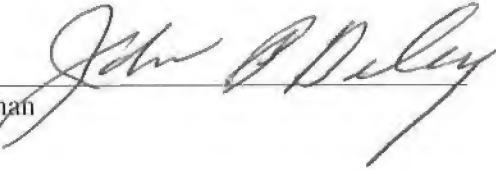
ADJOURNMENT

A motion was made by Commissioner Arroyo, seconded by Vice Chairman Goslin, that this meeting be adjourned. The motion carried by the following vote:

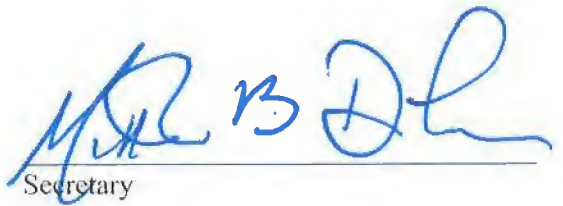
Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Arroyo, Butler, Gainer and Schneider (6)

Respectfully submitted,

Chairman



Secretary



*A video recording of this meeting is available at <https://cook-county.legistar.com/Calendar.aspx>